



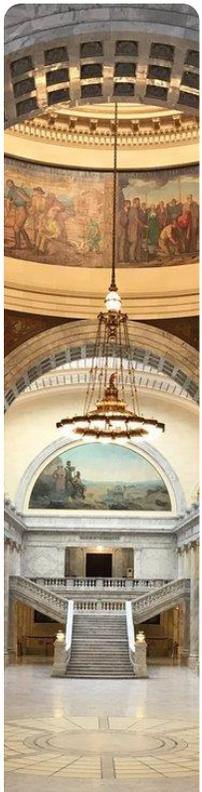
# UTAH ASSOCIATION OF COUNTIES

*The Unifying Voice for County Government*



## UAC LEGISLATIVE RESOLUTIONS

General Legislative Session 2019







## Resolution Supporting Personal Property Tax Amendments Initiated by: UAC Assessors Affiliate

We, the Members of the Utah Association of Counties Legislative Coordinating Committee find that:

1. After multiple meetings with the Tax Commission, Property Tax Division, the Assessor affiliate of the Utah Association of Counties and other numerous stakeholders, we have produced the following elements to revamp business personal property tax.
2. **Simplification for filers under the \$10,500 de minimis**
  - Eliminate the filing requirement for businesses with a filing history of 5 consecutive years with an aggregate value less than the de minimis.
  - The filer would be required to self-report that they have exceeded the threshold in any year, thus triggering a filing/scheduling requirement.
  - The county would still maintain audit rights to ensure compliance.

This was reached based on an evaluation of existing filers. It is clear there is a natural break at 5 years. If a business has not broken the threshold for 5 years, it is evident that those filers rarely ever break the threshold. This change catches the vast majority of filers that are currently completing a schedule under the de minimis amount.

3. **Simplification for filers above the \$10,500 de minimis**
  - Allow filers that exceed the de minimis threshold of \$10,500 to not schedule business personal property that is: not related to the business operation and; has an acquisition cost of less than \$150.
  - Current law allows filers to not count property that is: less than \$1000 in acquisition cost and; has been depreciated to at least 15% of its total value.

This request helps filers by removing the scheduling requirement for inconsequential property or property that is not business related and of insignificant value.

#### **4. Maintain the current de minimis levels with the annual CPI adjustment**

- There is concern the current \$10,500 limit is close to the constitutional boundary of “de minimis”.
- It is our belief that that value should not be adjusted. At the current level we are exempting over 2/3rds of current business personal property tax filers.
- If it is increased, it will be litigated on constitutional grounds.

**Now therefore we, the Members of the Utah Association of Counties Legislative Coordinating Committee recommend that:**

1. The solution offered significantly addresses some of the administrative burdens that have been raised in recent years by business owners, while also maintaining a healthy, diversified tax base between real and personal property. We pledge our support to these proposed amendments.



## **Resolution Encouraging the State of Utah to Standardize Recording Fees Initiated by: UAC Recorders Affiliate**

**We, the Members of the Utah Association of Counties Legislative Coordinating Committee find that:**

1. In order to maintain best standards and eliminate confusion for title companies, lenders, and other related partners, it is important to establish a standardized fee and predictability with warranty deeds, conveyances, and deeds of trust that will be followed statewide.
2. Because of current practices, most of the county recorder offices are being subsidized by county general fund and are not generating revenue that is going to other county functions.
3. It is important to recognize that this will eliminate added confusion and variable use of the RESPA designation and other issues that have caused confusion and issues within the title industry.
4. In comparison to other states across the country, Utah is comparatively the lowest at its current rate and if standardized at the proposed rate, would remain the lowest.

**Now therefore we, the Members of the Utah Association of Counties Legislative Coordinating Committee recommend that:**

1. The Utah State Legislature establish a standardized recording fee of \$45 per document with 10 or less description with an additional \$2 per legal description after 10.
2. The Utah State Legislature establish a standardized recording of liens, licenses issued from the Division of Occupational and Professional Licensing, and plats (for each lot or one designation) of \$50.



## **Resolution Encouraging the State of Utah to Increase the Jail Contracting Rate**

**Initiated by: Joint Jails Committee**

**We, the Members of the Utah Association of Counties Legislative Coordinating Committee find that:**

1. There is an increasing number of requirements for jail services as the prison population is changing and those inmates that are being sent to contract jails are increasingly more complex.
2. Those initiatives by the Utah State Legislature including Justice Reinvestment Initiative, Operation Rio Grande, and other important changes to the justice system have increasingly changed the inmate population.
3. As the Utah State Legislature continues to look at the issue of deaths within the state prison and within county jails, there will be continued focus on appropriate levels of programming and care for inmates contracted to counties.
4. In order to maintain such programming, especially in rural areas where such programming will be more difficult to establish, it is important that the State increase contracting rates to reflect actual need and the rate established within code.

**Now therefore we, the Members of the Utah Association of Counties Legislative Coordinating Committee recommend that:**

1. The Utah State Legislature increase the Jail Contracting Rate an additional \$3 per day, a needed appropriation of approximately \$1.75M to reach the rate of \$55.85.



## **Resolution Requesting a Moratorium on Changes in County Classification Initiated by: Sanpete and Cache County**

**We, the Members of the Utah Association of Counties Legislative Coordinating Committee find that:**

1. Many counties are on the cusp of changing their county classification which is currently based on population of a given county.
2. With a change in classification several new laws and standards are applicable to any county that changes classification, with significant changes occurring at any change between 3<sup>rd</sup>, 2<sup>nd</sup> and 1<sup>st</sup> Class classification.
3. A comprehensive analysis of current classifications is warranted to ensure that the intent of law changes that are triggered by a change in class are consistent with the current will of the legislature and the affected local governments.
4. The political subdivisions interim committee has directed UAC to work with their staff to catalog and evaluate each area of statute where a change in class initiates a change in law for local government.

**Now therefore we, the Members of the Utah Association of Counties Legislative Coordinating Committee recommend that:**

1. The Utah Legislature pass legislation implementing a moratorium on changes in county classification for a period of two (2) years to allow for a deliberative evaluation of the current laws surrounding this issue, whereby comprehensive legislation will be introduced to address this issue.



## **Resolution Encouraging the Preservation of Water Quality Initiated by: Summit County**

**We, the Members of the Utah Association of Counties Legislative Coordinating Committee find that:**

1. Access to clean water is an imperative health safety and welfare concern of counties.
2. While living in the second most arid state in the nation, local governmental efforts to protect and preserve clean water is an integral function of state and local government
3. With the high cost of future water development, preserving the quality of existing water resources is imperative to our water development strategy that must be deployed in order to handle the anticipated population growth
4. In order to promote water quality in some areas, counties should be giving limited power to compel the preservation of water quality as a part of its water development and maintenance strategy

**Now therefore we, the Members of the Utah Association of Counties Legislative Coordinating Committee recommend that:**

1. The Utah State Legislature work with counties, health departments, and water districts to allow for the creation, in limited circumstances, of tax assessment areas that will be used solely for the purpose of preserving water quality, when current septic practices have been shown to be impacting the overall water quality of an area.



## **Resolution Supporting Legislation Providing Renewable Energy to Utah Communities Initiated by: Summit County**

**We, the Members of the Utah Association of Counties Legislative Coordinating Committee find that:**

1. Utah has a tradition of supporting good stewardship of our land, air, and water and is a leader in technological innovation, ingenuity in problem-solving, and working together to create solutions. Enhancing community energy choice is part of the next wave of this innovation.
2. Renewable energy offers a significant opportunity to diversify the rural economy, create new opportunity and address the root cause of climate change.
3. In a recent poll Rocky Mountain Power conducted of its customers, 88% of respondents said, "Utah should pursue more renewables."
4. During the 2018 general session, the State Legislature passed a resolution signed by the Governor encouraging individuals, corporations, and state agencies to reduce emissions through incentives and support of the growth in technologies and services that will enlarge our economy in a way that is both energy efficient and cost effective.

**Now therefore we, the Members of the Utah Association of Counties Legislative Coordinating Committee recommend that:**

1. The Utah State Legislature, in partnership with counties, cities, and Rocky Mountain Power, establish a process that allows the Public Services Commission to approve an agreement between a public utility and a municipality to increase the availability and use of clean reliable energy resources to residents and businesses within its jurisdiction as part of a balanced energy resource mix without transferring costs to non-participating energy customers of the public

utility.

2. UAC staff provide expertise and support to the partners currently working on legislation with Rocky Mountain Power for the 2019 general session, ensuring the county voice and county interests are represented.



## **Resolution Encouraging the State of Utah to Allow for Funding of Rural Homeless Center Resources Initiated by: Uintah County**

**We, the Members of the Utah Association of Counties Legislative Coordinating Committee find that:**

1. By keeping individuals suffering from homelessness closer to existing community supports and services, UAC is requesting that the Utah State Legislature support those efforts of rural communities that address homelessness with local resources.
2. Allowing for those individuals who may have the opportunity through work programs, housing assistance, family supports, etc. to return to stability is not only important for individuals, families, but also for communities. With stability, these individuals can return to employment, provide structure to their families, etc.

**Now therefore we, the Members of the Utah Association of Counties Legislative Coordinating Committee recommend that:**

1. Consideration be made for counties of the 3<sup>rd</sup>, 4<sup>th</sup>, 5<sup>th</sup>, and 6<sup>th</sup> class to be eligible to apply for homeless resource center funding if they have qualifying shelters that serve at least 25 individuals per night and other important qualifications.
2. Cities/towns with qualifying shelters in 3<sup>rd</sup>, 4<sup>th</sup>, 5<sup>th</sup>, and 6<sup>th</sup> class counties be allowed to apply for mitigating funds to help with law enforcement, clean up, and other costs incurred. This allows for local support to help better support areas in which those services are often more difficult to secure because of job force, expertise, and other issues that rural areas encounter.



## Resolution Encouraging the State of Utah to Protect the Public Land Survey System Monuments

We, the Members of the Utah Association of Counties Legislative Coordinating Committee find that:

1. The right to the “quiet enjoyment of property” is one of the basic founding principles of our country. The Public Land Survey System or PLSS, is the land survey network created and used historically and today to identify and locate land parcels, roadways, easements and natural resources on the ground, in the State of Utah and in approximately 72% of the United States. The land survey system consists of a series of physically placed monuments identifying Sections, Townships and Ranges. All public and private property is described and measured utilizing this system. Thus, the PLSS is the foundation of property rights. UAC recognizes that state and federal governments and private citizens have a substantial and common interest in the PLSS as the system relates to property boundaries and the location and utilization of resources within state and federally owned lands as well as private lands. Without these PLSS monuments, there can be no identification of what is rightfully owned on the ground.
2. The PLSS still functions as the foundation of property rights and the integrity of all land boundaries in the State of Utah. Every land deed describing property, easements, and road right of ways, RS 2477 roads, and all publicly owned lands rely on the PLSS being intact and protected. Additionally, the PLSS is the foundation of property tax collection for Counties, which relates directly to providing many County services, utilities, economic development and utilization of natural resources.
3. State Code currently requires each County to maintain the PLSS monuments within their boundaries across all jurisdictions. However, the Counties also utilize local ordinance to further protect the system and enforce requirements. Unfortunately, these local ordinances are only applicable in the unincorporated areas of the County

and do not apply within incorporated areas. In the past, prior to exploding development, booming population and the expansion of Municipal boundaries, the current state law was adequate for the Counties to protect the PLSS monuments. That reality was due to the fact that the majority of lands within County jurisdictional boundaries were unincorporated and less developed. As Counties have developed and Municipalities have expanded their boundaries, the Counties ability to protect the PLSS has become exponentially more difficult under the current State Code.

**Now therefore, we the Members of the Utah State Association of Counties Legislative Coordinating Committee recommend that:**

1. The Utah Legislature help protect this critical piece of infrastructure and system of Public Land Survey System (PLSS) monuments by giving the counties, as stewards of the PLSS, the authority to require the protection of any of the monuments of the PLSS within their boundaries, if they chose to do so, through the adoption of local ordinances that will be applicable/enforceable within their boundaries across all jurisdictions.
2. Counties will be given the authority to protect survey monuments during any construction work by requiring permits when working near monuments, especially when such work would disturb existing monuments.
3. Legislation be included that would impose requirements for construction plans and drawings to include and indicate monuments.
4. Allow counties to establish civil penalties for non-compliance.

**JUST A FEW PLSS FACTS:**

- All property is described and measured from the PLSS
- The PLSS is the foundation of property tax collection and many government services
- The PLSS is the foundation of the Recorder's Parcel Map used by the Assessors
- It is the basis for property identification (addresses)
- It is the basis for accurate mapping, GIS layers, and aerial photography, which are all utilized by emergency responders, planning, engineering and economic

development offices, voters, utility providers and various other government and private agencies relied on be the public for health, safety and welfare.

- Impacts approximately 72 % of the total land mass of the U S.
- Critical for the proper identification, location and ownership of natural resources and infrastructure.
- Government and private entities residing in Non PLSS states own land and many natural resources that lie within PLSS areas.
- Care and maintenance of the PLSS within public lands is the responsibility of the Federal Government. Where public lands are adjacent to private and local government property, the PLSS, is maintained by federal and county government and is critical for location and ownership of the land rights and natural resources.



## **Resolution Supporting Continued State Funding for**

### **R.S. 2477 Roads Litigation**

#### **Initiated by: Kane County**

**We, the Members of the Utah Association of Counties Legislative Coordinating Committee find that:**

1. Revised Statute 2477 (Section 8 of the Mining Act of 1866) authorized construction and dedication of roads across federal public lands. Congress repealed R.S. 2477 in 1976 and enacted the Federal Land Policy and Management Act (FLPMA) but preserved all R.S. 2477 rights-of-way that existed at the time.
2. The State of Utah and many of the counties in the state own a joint, undivided interest in thousands R.S. 2477 rights-of-way on public lands across the State. These roads are used for general transportation, recreation, hunting and fishing, ranching and farming, and industrial purposes.
3. In 2006, after enduring years of road closures by federal government agencies, and potential criminal liability for regulation and maintenance of the roads, Kane County began litigation efforts under the Federal Quiet Title Act to secure title to its R.S. 2477 rights-of-way. This resulted in an initial quiet title action (the "Bald Knoll" case) where the County and State won title to 12 of 15 roads.
4. The State of Utah, Kane County, and 21 other Counties have filed dozens of Federal Quiet Title Actions to secure title to over 12,500 R.S. 2477 rights-of-way across the state.
5. Currently, all of these cases are on hold, other than preservation depositions for witnesses that are aged or infirm, while the remaining Kane County case

proceeds. The hundreds of remaining roads within the Kane County litigation have been narrowed to 15 roads in order to establish a “Bellwether Case.” The Bellwether Case will establish legal precedent to more effectively and efficiently resolve all remaining roads within the Kane County case and the other Counties’ cases.

6. Kane County has shouldered an enormous burden over more than the last decade to establish R.S. 2477 rights and continues to do so within the current litigation. All other involved counties involved will benefit from their efforts.
7. Kane County agreed to play the lead role in the litigation efforts with assurances that the State of Utah would also back the county regarding litigation costs to protect the State’s and all Utah County’s Interests in these rights.
8. Currently the State is essentially funding all litigation efforts in counties other than Kane County. In recent years the State has reimbursed 75% of litigation expenses for Kane County but does not have a current plan to continue the reimbursement funding.
9. The current phase of litigation in the Bellwether Case is not only the most critical phase but also one of the most expensive phases of the litigation. To discontinue the state funding would place an enormous burden on Kane County and could negatively impact all the remaining cases.

**Now therefore we, the Members of the Utah Association of Counties Legislative Coordinating Committee recommend that:**

1. Counties support legislative action that provides ongoing State funding to reimburse 75% of Kane County’s legal costs in the current R.S. 2477 Quiet Title Action.